



State of Arizona  
Department of Education

SCHOOL FINANCE MEMORANDUM 13-016

**TO:** District Superintendents, District Managers,  
Joint Technological Education District Business Managers and Superintendents

**FROM:** Lyle Friesen, Director of School Finance

**DATE:** October 1, 2012

**SUBJECT:** October 1, 2012 Basic calculations for Equalization Assistance Report (APOR 55-1)  
and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

Please be advised that the October 1, 2012 apportionment has been completed. The apportionment reports applicable to the FY2013 equalization payment for your school district are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help finding or viewing these reports please contact ADE/ IT Technology support team at 602-542-7378 or toll free at (866) 577-9636.

**The following items have been included in October 1st, 2012 APOR calculations:**

- **ADMS data:** These student counts reflect the results of the FY2012 re-calculation processing of student detail submitted by June 30, 2012. If you have questions or concerns regarding the student counts, please contact your Account Analyst directly. The following link takes you to the account analysts list where you can find your account analyst contact information  
<https://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.
- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory from FY2012 are reflected in the October 1, 2012 equalization calculation. Please check your comparative miles report (TRAN40-2). Please email your account analyst if you have any questions or concerns regarding this report.
- **District Sponsored Charter School ADMS:** These student counts are based on FY2013 estimated ADMS data successfully submitted by September 12, 2012.
- **Additional State-Aid (Secure Payment):** The FY2012 Additional State Aid amounts have been used in lieu of FY2013 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2013 from the Department of Revenue, which we expect to receive by the end of October 2012.
- **FY2012 Statewide Recalculation Adjustment:** District statewide recalculation adjustments (for both positive and negative) have been included on the FY2013 APOR64-1 for the October 1<sup>st</sup> apportionment, as an above the line adjustment. The 3/12 adjustment will be paid/taken back in October payment and 9/12 will be paid/taken back equally from November to June 30<sup>th</sup> payments.



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- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2012; these amounts will be updated once we receive the updated FY2013 voluntary contribution figures from SRP, which we expect to receive by the end of October 2012.
- **Soft Capital Allocation:** Pursuant to S.B. 1529 Sec. 13 the Department of Education is to reduce Soft Capital Allocation to school districts by \$158,120,700 in state aid. The preliminary adjustments were included on August 1, 2012 apportionment. Please note, this was just the preliminary adjustment, the adjustment will be finalized once the FY2012 statewide recalculation ADM is available. We are planning to finalize the adjustment during November 1, 2012 apportionment.
- **Capital Outlay Allocation:** pursuant to S.B. 1529 Sec. 17 the Department of Education is to reduce Capital Outlay Allocation to school districts by \$80,864,800 in state aid. The preliminary adjustments were included on August 1, 2012 apportionment. Please note, this was just the preliminary adjustment, the adjustment will be finalized once the FY2012 statewide recalculation ADM is available. We are planning to finalize the adjustment during November 1, 2012 apportionment.
- **Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included on your October 1, 2012 apportionment based on your submitted adopted budget as of July 15, 2012. The chart below outlines the locations in which reporting by the District may have been required:

Adjustment	Source	Type	Location
Audit Expense	2013 Expenditure Budget	2	Q18
	2013 Budget Worksheet	C	J47
	2011 Annual Financial Report	3	O22
Type 03 Tuition	2013 Budget Worksheet	E	K12
	2013 Budget Worksheet	E	K20
	2013 Budget Worksheet	G	J37

If you have any questions regarding the content of your APOR reports, please contact the Payment Team, via email at [SFPaymentTeam@ade.az.gov](mailto:SFPaymentTeam@ade.az.gov).